



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-100814-19]

RIN 1545-BP23

Meals and Entertainment Expenses Under Section 274; Change of Hearing Date

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change of date of public hearing on proposed rulemaking.

SUMMARY: This document changes the date of a public hearing on proposed regulations that provide guidance under section 274 of the Internal Revenue Code (Code) regarding certain statutory amendments made to section 274 by 2017 legislation.

DATES: The public hearing originally scheduled for Tuesday, April 7, 2020, at 10 a.m. is rescheduled for Wednesday, April 29, 2020, at 10 a.m. Outlines of topics to be discussed at the public hearing must be received by April 13, 2020. Written or electronic comments must be received by April 13, 2020.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building. Send hard copy submissions to CC:PA: LPD:PR (REG-100814-19), room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC

20044. Submit electronic submissions via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG-100814-19).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, call Patrick Clinton of the Office of Associate Chief Counsel (Income Tax and Accounting), (202) 317-7005; concerning the submission of comments, the hearing, or to be placed on the building access list to attend the hearing, call Regina Johnson, (202) 317-6901 (not toll-free numbers), or email fdms.database@irsounsel.treas.gov.

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking appeared on the **Federal Register** on Wednesday, February 26, 2020 (85 FR 11020), announced that a public hearing on proposed regulations regarding certain statutory amendments made to section 274 by 2017 legislation, would be held on Tuesday, April 7, 2020, beginning at 10 a.m. in the auditorium of the Internal Revenue Service Building at 1111 Constitution Avenue NW., Washington, DC.

The date of the public hearing has been changed. The hearing is now scheduled for Wednesday, April 29, 2020, beginning at 10 a.m. in the auditorium of the Internal Revenue Service at 1111 Constitution Avenue NW., Washington, DC. Outlines of topics to be discussed at the public hearing must be received by April 13, 2020.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the

hearing, see the “FOR FURTHER INFORMATION CONTACT” section of this document.

Martin V. Franks
Chief, Publications and Regulations Branch
Legal Processing Division
Associate Chief Counsel
(Procedure and Administration)

[FR Doc. 2020-04561 Filed: 3/5/2020 8:45 am; Publication Date: 3/6/2020]